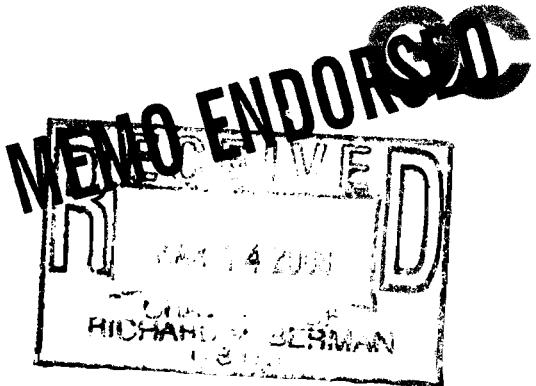


GEORGE CACOULIDIS
ATTORNEY AT LAW

Via FedEx

The Honorable Richard M. Berman
United States District Judge
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street, Room 650
New York, N.Y. 10007

March 13, 2008

Extension Granted.

SO ORDERED:

Date: 3/14/08



Richard M. Berman, U.S.D.J.

Re: Dolphin Direct Equity Partners, LP and Race Car Simulation Corp., v.
Interactive Motorsports and Entertainment Corporation, Perfect Line,
Inc., Race Car Simulators, Inc. and William Donaldson. Case No.
08 CV 01558

Dear Judge Berman:

The undersigned appearing on behalf of all Defendants herein requests an extension of time in which to answer the complaint in the above matter to March 24, 2008. In accord with such request, please note the following: 1. Defendants were served approximately February 25, 2008; 2. no previous requests for an adjournment or extension have been made, granted or denied and 3. Counsel for Plaintiff consents to the foregoing extension date. The foregoing does not affect any scheduled dates.

Thank you for your consideration of the foregoing. Should there be any questions, I may be reached at the telephone number set forth below or (973) 472-8773, which is a direct dial phone number to my desk.

Very truly yours,

George Cacoulidis

CC: Dan Weiner, Esq.
Michael Tiger, Esq.

USDC SDNY
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DOC #: 3/14/08
DATE FILED: 3/14/08